



February 22, 2005

Hon. Steven W. Williams, Secretary Postal Rate Commission 1333 H Street, NW, Suite 300 Washington, D.C. 20268-0001

Dear Mr. Williams:

In connection with the Commission's rules pertaining to periodic reports, 39 C.F.R. § 3001.102 (2004), I have enclosed a copy of a computer disk containing the following:

Financial and Operating Statements, December, 2004 (FY 2005).

I have also included hard copy versions of this report. In addition, this report is available at the Postal Service's public web site (www.usps.com).

Sincerely,

Daniel J. Foucheaux, Jr. Chief Counsel, Ratemaking

Daniel J. Foucheaux, J.

Enclosures

cc: Ms. Taylor